STATE OF MICHIGAN MICHIGAN BUSINESS TAXES Registration Booklet

Your Responsibilities Concerning Taxes

Federal, State and Local Taxes

Employers must register with the Internal Revenue Service (IRS) and the Michigan Department of Treasury for Social Security Tax (federal) and income tax withholding (federal and state). These taxes must be withheld from each employee's wages and paid to the appropriate taxing agency. Some cities also levy a city income tax. Contact the City Treasurer's office for information. Employers must report all newly hired employees. See the Michigan Income Tax Withholding Guide, visit the New Hire Reporting Web site at www.new-hires.com/mi or call 1-800-524-9846 for more information.

Federal Unemployment Tax (FUTA)

Employers must pay federal unemployment taxes. Contact the Internal Revenue Service toll-free at 1-800-829-3676 for more information.

State Unemployment Tax

Employers must register with the Michigan Bureau of Workers' and Unemployment Compensation (BW&UC) and pay unemployment taxes. Unemployment taxes are paid entirely by the employer. Contact the BW&UC Tax Office at PO Box 8068, Royal Oak, MI 48068-8068; in Michigan, call 1-800-638-3994; out of state call 313-456-2180 for account-specific information.

Worker's Compensation

Most employers are required to provide workers' compensation coverage for their employees. A workers' compensation policy is purchased from a private insurance company. Contact the BW&UC at PO Box 30016, Lansing, MI 48909, 517-322-1195 for more information.

Health and Safety Standards

Employers must comply with health and safety standards under the federal and state Occupational Safety and Health Act (OSHA), and the Right-to-Know laws. Contact the Department of Consumer & Industry Services, PO Box 30643, Lansing, MI 48909-8143, 517-322-1845 for more information.

Immigration Law Compliance

Employers must verify the employment eligibility of all employees hired after November 6, 1986. Contact the Bureau of Immigration and Custom Enforcement at 313-568-6042 for forms or at 313-568-6042 for more information.

New Businesses

Taxpayers are required to file tax returns on time and with the correct payment when required. You are responsible for the accuracy of your returns, no matter whom you hire to prepare them. You must also keep accurate and complete records for determining tax liability properly, as required by law or department rule.

Selling your business. When you sell a business covered under the MES Act, you must complete Form UC 1027, *Business Transferor's Notice to Transferee of Unemployment Tax Liability and Rate*, and deliver the completed form to the purchaser of the business at least two business days before the transfer of the business. This obligation extends to the seller's real estate broker, other agent or attorney. You may obtain this form by calling 1-800-638-3994 or 313-456-2180.

Delinquent taxes must be paid with this registration. Submit a letter identifying the business name, address, Federal Employer Identification Number (FEIN), type of tax being paid and the period(s) the tax was due. Payment should include tax, penalty and interest owed. Contact the specific tax division for help calculating penalty and interest. Telephone numbers are listed on page 3 of this booklet.

Corporate officers may be held liable for Treasury tax debts incurred by their corporations.

Delinquent collections. Treasury and BW&UC may both file tax liens against any taxpayer's real and personal property and issue a tax warrant or levy to seize and sell the property to pay delinquent taxes.

Successors (buyer or acquirer of a business). If you buy either an existing or discontinued business or its stock of goods, you can be held liable for tax debts incurred by the previous owner. You must withhold sufficient purchase money to cover these tax debts until the previous owner produces a receipt showing the taxes have been paid or a certificate stating that no taxes are due. This certificate may be obtained through the Department of Treasury, Collection Division, Tax Clearance. Upon the owner's written waiver of confidentiality, Treasury will release a business' known tax liability for purposes of establishing an escrow account. The Tax Clearance office can be reached at 517-636-5260.

For unemployment tax purposes, successors may also be held liable for tax debts incurred by the previous owner. For more information or to obtain clearance statements, call the BW&UC's Employer Hot-line at 1-800-638-3994.

Important Information Regarding Your Use Tax on Rental or Leased Property

You may elect to pay use tax on receipts from the rental or lease of the tangible personal property instead of paying the sales or use tax on the full cost of the property at the time it is acquired.

If you elect to pay use tax on receipts from the rental or lease, you must first obtain a Use Tax Registration before you acquire the property.

For additional information, contact the Michigan Department of Treasury at 517-636-4730, option 2.

Sales Tax for Concessionaires

If you will make retail sales at only one or two events in Michigan per year, do not complete Form 518.

Instead, complete Form 2271, *Concessionaire's Sales Tax Return and Payment*. This form can be obtained on Treasury's Web site at www.michigan.gov/treasurynewbusiness or by calling toll-free 1-800-367-6263.

Helpful Information for Starting a New Business

By reading and completing the *Michigan Business Taxes Registration Booklet*, you can register for any/all of the following business taxes and licenses:

- Sales Tax
- Use Tax
- Income Tax Withholding
- Single Business Tax
- Unemployment Tax

Your unemployment taxes are paid to the Bureau of Workers' and Unemployment Compensation (BW&UC). All other taxes are paid to the Michigan Department of Treasury.

If you need a Motor Fuel License, call 517-636-4600. If you need a Tobacco Products License, call 517-636-4630. The following are some suggestions of other places to contact for further help.

Determine Your Business' Legal Structure

Contact an attorney, accountant or other business professional to determine the appropriate structure for your business. You may wish to contact the Michigan Economic Development Corporation at 517-373-9808 for more information about starting a business.

Register Your Business Name

Depending on the legal structure chosen, the business name may be registered with the local County Clerk's office or the State of Michigan. Sole proprietorships and copartnerships should contact the County Clerk's office. Corporations, Limited Partnerships and Limited Liability Companies should contact the Corporation Division, Bureau of Commercial Services, Michigan Department of Consumer and Industry Services at 517-241-6470.

Obtain a Federal Employer Identification Number (FEIN)

This number is issued by the Internal Revenue Service (IRS) and is required if you will have employees. It is also mandatory for your BW&UC registration. If you do not have a FEIN yet, contact the IRS at 800-829-3676 to request Form SS4. When you have completed the form, you may call 866-816-2065 and provide the information from the form to the agent. The agent may assign your FEIN while you are on the telephone. To complete your FEIN registration, mail the form to the address shown on the form or fax it to 829-292-5760.

Obtain Special Licenses

Some occupations, professions and business activities require certification or licensing at the state or local level. An abbreviated list of state licensing contacts is provided below.

Department of Agriculture	
Food Service	. 1-800-292-3939

Department of Consumer and Ind	ustry Services
Health Services	517-335-0918
Commercial Services	517-241-6470
Insurance Bureau	517-373-0220 or 1-877-999-6442
Liquor Control Commission	517-322-1400
Plumbing	517-241-9330
Electrical	517-241-9320
Boiler	517-241-9334
Mechanical	517-241-9325
Elevator	517-241-9337
Health Facilities	517-241-4160

Nursing Home Monitoring 517-334-8408

You may also contact your local library, chamber of commerce or the nearest Small Business Development Center for information about State Licenses. You can reach the Michigan Small Business Development Center Network at 1-877-873-4567. Also check with your County and City Clerks for information about local licenses.

Soon you will be able to register your business on-line. Visit our Web site at www.michigan.gov/treasurynewbusiness for frequent updates and helpful information.

Forms and Information

New Business forms can be found on Treasury's Web site at **www.michigan.gov/treasurynewbusiness** or call toll-free 1-800-367-6263 to have forms mailed to you. If you need assistance or more information please contact the appropriate party listed below.

Registration: Call 517-636-4660 or fax your questions to 517-636-4520.

BW&UC: In Michigan, call toll-free 1-800-638-3994. Questions may also be faxed to 313-456-2130. For questions regarding a specific account number, call 313-456-2180. More information can also be found on the Bureau's Web site at www.michigan.gov/bwuc

Registration for Michigan Taxes

It is important that you complete all items on the Registration form. Incomplete information will delay processing. Read all instructions carefully before you begin.

This form is provided under P.A. 122 of 1941 and the Michigan Employment Security Act of 1936. Filing is mandatory if you are required to pay business taxes in Michigan.

Complete this Registration Form if you:

- Are starting a new business or reinstating an old business.
- Purchased or acquired an existing business.
- Need to register for any of the Michigan taxes listed below.
- Changed the type of ownership of your business (e.g., from sole proprietorship to partnership, or incorporated a sole proprietorship or partnership).

Do not complete this Registration Form if you:

- Make sales at fewer than three events in Michigan during a calendar year. Instead, file Form 2271, Concessionaire's Sales Tax Return and Payment.
- Wish to apply for an ID number for your bank account. Use your Social Security Number for this purpose.

Register for Sales Tax if you:

 Sell tangible personal property to the end user from a Michigan location (wholesalers do not need to register).

For more information regarding Sales Tax visit Treasury's Web site at www.michigan.gov/treasury or call 517-636-4730, and select option 2.

Register for Use Tax if you:

- Lease tangible personal property in Michigan.
- · Sell telecommunication services.
- Provide transient hotel or motel room rentals.
- Buy goods for your own use from out-of-state unlicensed vendors.
- Launder or clean textiles under a sole rental or service agreement with a term of at least five days.

For more information regarding Use Tax visit Treasury's Web site at www.michigan.gov/treasury or call 517-636-4730 and select option 2.

Register for Withholding Tax if you:

 Are an employer withholding federal income tax from employee compensation (see Federal Employer's Tax Guide Circular E).

For more information regarding Withholding Tax visit Treasury's Web site at www.michigan.gov/treasury or call 517-636-4730, and select option 2.

Individual owners and partners may not remit withholding on their wages through their business account number. They must file quarterly income tax estimates. For information about quarterly estimates, call 1-800-827-4000.

Register for Single Business Tax if you:

 Have adjusted gross receipts greater than \$350,000. Special circumstances apply for controlled groups.

For more information regarding Single Business Tax, visit Treasury's Web site at www.michigan.gov/treasury or call 517-636-4700.

Register for Motor Fuel Tax if you:

 Operate a terminal or refinery for gasoline, diesel or aviation fuel or import from a foreign country.

- Transport fuel across a Michigan border for hire.
- Are a position holder in a fuel terminal.
- · Sell diesel fuel for use in watercraft.
- · Sell LPG for highway use.
- · Sell aviation fuel for resale.
- Operate a diesel-powered vehicle for transport across Michigan's borders, having three or more axles, or having two axles and a gross vehicle weight over 26,000 pounds.

For more information regarding Motor Fuel Tax, visit Treasury's Web site at www.michigan.gov/treasury or call 517-636-4600.

Register for Tobacco Products Tax if you:

- Sell cigarettes or other tobacco products for resale.
- Purchase any tobacco products from unlicensed out-of-state sources.
- Sell cigarettes or other tobacco products in a vending machine.

For more information regarding Tobacco Tax, visit Treasury's Web site at www.michigan.gov/treasury or call 517-636-4630.

If, after reviewing your registration, Treasury determines that you need to file Motor Fuel or Tobacco products returns, we will send you the necessary applications.

Register for State Unemployment tax if you:

- Have employees performing services in Michigan.
- Plan to have employees working in Michigan.
- Have acquired all or any part of the assets, organization or trade of an existing business having employees in Michigan. (You must also file UC Schedule B Successorship Questionnaire.)

All employers must also complete UC Schedule A - Liability Questionnaire.

For more information, visit Treasury's Web site at www.michigan.gov/treasury or BW&UC's Web site at www.michigan.gov/bwuc. In Michigan call 1-800-638-3994.

For specific information regarding missing BW&UC payments, reports, penalties, and/or interest due call 1-313-456-2180 or 1-800-638-3994. Note the last three digits of your UC or FEIN number as you will be transferred to the appropriate tax team based on the last three digits of your number.

Mailing Instructions

Mail your completed registration and UC schedules to:

Michigan Department of Treasury

PO Box 30477

Lansing, MI 48909-7977

Mail your application at least six weeks before you intend to start your business to allow your registration to be processed. Treasury will forward your application to BW&UC.

You may also fax your forms to 517-636-4520.

Treasury will mail you personalized Sales, Use and Withholding Tax returns. BW&UC will issue your unemployment account number.

Instructions for Completing Form 518, Registration for Michigan Taxes

Lines not listed are explained on the form

Line 1, Federal Employer Identification Number (FEIN). The Internal Revenue Service issues the FEIN. A sole proprietor with no employees does not need a FEIN to register for Michigan business taxes. If you need an FEIN, contact the IRS at 1-800-829-3676 and ask for Form SS-4, or visit the IRS Web site at www.irs.ustreas.gov/formspubs/index.html to download the form. The Michigan Department of the Treasury will assign a Michigan Treasury Number.

Line 2, Company Name. If your company is a partnership or corporation, be sure to include the appropriate indicator in this box: LLP, LLC, Corp, Inc, PC or LC. If your business is a sole proprietorship, enter the owner's name here and the business name on line 3.

Line 4, Legal Address. This must be a street address where your books and records are kept for audit purposes. You must also receive mail there.

Line 5, Mailing Address. This may be a Post Office box or any other address where you want business tax forms mailed.

Line 6, Physical Address. Enter the physical address if the actual location of your business is different from the legal address, line 4.

Line 7, Business Ownership Type Code. Depending on the type of business you are registering, enter the appropriate code:

Sole Proprietorship	10
Husband/Wife Proprietorship	20
Limited Partnership	33
Be sure to submit a list of all general partners – Line	es 27-30.

Any Other Type of Partnership)
Limited Liability Company (LLC) 34	1
Michigan S Corporation	l
Michigan Professional Corporation	2
Any Other Michigan Corporation 40)
Any Non-Michigan S Corporation 51	l
Any Other Non-Michigan Corporation 50)
Trust or Estate (Fiduciary))
Joint Stock Club or Investment Company 70)
Social Club or Fraternal Organization 80)
Any Other Type of Business)

Line 9, Business Code. Locate the three-digit code that best describes your business on the list of Standard Industry Codes (SIC) in this booklet and enter that code on Line 9. **You must supply a SIC.**

Lines 12 to 15, Taxes. Check the box for each tax type you expect to pay. Indicate in the space next to each tax type the date your liability for that tax begins. For Sales Tax, Use Tax and Income Tax, check the box that indicates how much each month you expect to pay of that tax. Please note that you are required to pay the Single Business Tax if your business' gross receipts exceed \$350,000 in a year.

Line 16, Unemployment Compensation Tax. If you will be paying this tax, you should already have received a FEIN from the IRS. Be sure to enter this number on Line 1 and complete UC Schedule A and UC Schedule B, if applicable. If this is the only tax you will be paying, send these forms and other requested documents to the Bureau of Workers' and Unemployment Compensation Tax Office at:

BW&UC PO Box 8068 Royal Oak, MI 48068-8068

or you can fax it to 313-456-2130.

Line 17. Check this box if your business will be selling motor fuel, or if your business will include operation of a commercial transport vehicle.

Line 19, Number of Locations. Enter the number of Michigan locations that will need a Sales Tax License.

Line 20, Fiscal Year. Enter the two-digit number that corresponds to the month in which you close your tax books. For instance, if your tax year is from July to June, enter "06" for June.

Line 21, Seasonal Business. Complete this only if your business is not open the entire year. Enter two two-digit numbers corresponding to the months your business opens and closes, respectively. For example, if your business is open from October to May, enter "10" on the first line and "05" on the second line.

Do not submit this form solely for the purpose of making sales at only one or two events in Michigan per year. Instead, submit Form 2271, *Concessionaire's Sales Tax Return and Payment*. This form can be found on Treasury's Internet site at www.michigan.gov/treasurynewbusiness, or you can call toll-free 1-800-367-6263 to have this form mailed to you.

Line 22, Payroll Service. This refers to you only if you contract with a company that prints payroll checks for your business (or processes EFT payments to your employees) and makes payments on your company's behalf for income tax withholding. If you contract with such a company, you must file Form 3683, Payroll Service Provider Combined Power of Attorney Authorization and Corporate Officer Liability (COL) Certificate for Business. This form can be found on Treasury's Internet site at www.michigan.gov/treasurynewbusiness, or call toll-free 1-800-367-6263 to have this form mailed to you.

Do not check this box if you or your company produce your own paychecks for your employees, and you hire an accounting firm that manages your payroll. If you do have a payroll service, please provide its name so that Registration staff can assist you with this.

Line 23. If your business succeeds or replaces an existing business or businesses because of incorporation, purchase or merger, please provide the names and account numbers of those previous business(es). Please note that business successorship information is also required on UC Schedule B – Successorship Questionnaire.

Lines 27 to 30. You must supply at least one name. If there are more than four owners or partners (other than non-officer shareholders), please attach a separate sheet of paper.

Michigan Department of Treasury 518 (Rev. 11-03) ▶ 1. Federal Employer Identification Number, if known **Registration for Michigan Taxes** Type or print in blue or black ink 2. Company Name or Owner's Full Name (include, if applicable, Corp, Inc, PC, LC, LLC, LLP, etc.). Required. 3. Business Name, Assumed Name or DBA (as registered with the county) 4. Address for all legal contacts (street and number--no PO boxes) Business Telephone Legal Address ZIP Code City State (Required) If this address is for an accountant or ▶ 5. Address, if different from Box 4, where all tax forms will be sent, unless otherwise instructed other representative, attach Form 151, Power of Attorney. Mailing Address City State ▶ 6. Address of the actual Michigan location of the business, if different from above (street and number--no PO boxes). See instructions. **Physical** Address City State ZIP Code ▶ 7. Enter the Business Ownership Type code from Page 4 (Required) If your business is a limited partnership, you must name all general partners beginning on line 27. ▶ 8. If line 7 is 34, 40, 41 or 42, enter your Michigan Department of Consumer & Industry Services ID Number Check this box if you have applied for and not yet received your ID number. 10. Define your business activity 11. What products, if any, do you sell (sold to final consumer)? Check the tax(es) below for which Date that liability will begin Estimated monthly payment for each tax you are registering. At least one box (12-15) must be checked. Required if box at left is checked. for each box checked at left Day Year ▶ 12. Sales Tax ▶ 12a ▶ **12b.** Up to \$65 Up to \$300 Over \$300 ▶ 13. Use Tax ▶ 13a **▶ 13b.** Up to \$65 Up to \$300 Over \$300 ▶ 14. Income Tax Withholding ▶ 14a. ▶ **14b.** Up to \$65 Up to \$300 Over \$300 (See line 22.)

Check the box if these other taxes also apply:

over \$350,000 (SBT) ... > 15a.

▶ 15. Annual Gross Receipts

- ▶ 16. Unemployment Compensation Tax. Attach UC Schedule A. Also attach UC Schedule B if successor. Enter your FEIN on line 1 of UC Schedule A. Corporations, LLCs, LLPs: Enclose a copy of your Articles of Incorporation or Organization.
- ▶ 17. Motor Fuel/Motor Carrier Tax. Complete line 25. Treasury will review your registration and send any necessary tax application forms.
- ▶ 18. __ Tobacco Tax. Complete line 26. Treasury will review your registration and send any necessary tax application forms.

Single Business Tax is required only if annual gross

receipts in Michigan exceed \$350,000.

Questions regarding this form should be directed to the Department at 517-636-4660. Submit this form six weeks before you intend to start your business. MAIL TO: Michigan Department of Treasury FAX TO: 517-636-4520.

Driver's License/Michigan Identification

Date of Birth

Social Security Number

BUSINESS CODES

1. AGRICULTURE, **FORESTRY** & FISHERIES

Farms

- 011 Field Crop
- 012 Fruit, Tree, Nut, Vegetable
- 013 Livestock
- 014 General
- 019 Miscellaneous Commercial
- 021 Non-Commercial

Agricultural Services, Animal Husbandry, Horticultural

- 071 Agricultural Services Fertilizing, Harvesting
- Animal Husbandry Services, Grooming Kennels, Stables, Veterinary, etc.
- 073 Horticulture Services, Landscaping. Tree Trimming, Mowing, Snowplowing, etc.

Forestry

- 082 Forest Nurseries, Tree Seed Gathering, Extracting
- 085 Forestry Services

Fisheries

091 Fisheries

2. MINING

Metal Mining

- 101 Iron Ores
- 109 Miscellaneous Metal Ores

Crude Petroleum & Natural Gas

- 131 Crude Petroleum & Natural Gas
- Oil & Gas Exploration & Field Services

Quarrying

144 Sand & Gravel

3. CONTRACT CONSTRUCTION

- General Building, Dwellings, Farm, Industrial, etc.
- Highway & Street Construction, 161 Except Elevated Highways
- Heavy Construction, Elevated Highways, Tunnels, Sidewalks, Refineries, Sewage & Water Treatment Plants, etc.

Special Trade Contractors

- 171 Plumbing, Heating, Air Conditioning, Refrigeration
- 172 Painting, Paper Hanging, Decorating, Interior, Exterior
- 173 Electrical Work. At the Site
- Masonry, Stonework, Tilesetting, Plastering, Bricklaying
- Carpentry, Wood Flooring, Tile Flooring
- Roofing, Sheet Metal Work
- Concrete Work, Asphalt & Blacktop Driveways, etc.
- Water Well Drilling & Services
- Miscellaneous Special Trade Contractor

4. MANUFACTURING

Food & Kindred Products

- 201 Meat Products. Slaughter. Dressing, Packing, Freezing, etc.
- 202 Milk Processing & Dairy Products
- Canning & Preserving Fruits, Vegetables, Sea Foods
- 204 Milling & Grain Mill Products
- Bakery Products 205
- Sugar, Except Refining Only 206
- Confectionery & Related Products, Candy, Gum
- Beverage Industries, Flavoring 208 Extracts, Syrups

209 Miscellaneous Food Preparations & Kindred Products

Textile Mill Products

Miscellaneous Textile Goods Felt Lace, Padding, Twine, etc.

Apparel, Curtains, etc.

- 238 Misc. Apparel & Accessories
- Miscellaneous Fabricated Textile Products, Curtains, Draperies, etc.

Lumber & Wood Products -**Except Furniture**

- Logging Camps & Logging Contractors
- Sawmills & Planing Mills
- Millwork, Veneer, Plywood, Prefabricated Structural Wood Products
- Wooden Containers
- Misc. Wood Products, Shaping, Treating, Preserving, etc.

Furniture & Fixtures

- 251 Household Furniture
- Office Furniture
- Partitions, Shelving, Lockers, Office & Store Fixtures
- Miscellaneous Furniture Fixtures

Paper & Allied Products

- Paper Mills, Except Building Paper Mills
- Paperboard Mills 263
- Converted Paper & Paperboard Products, Except Containers &
- Paperboard Containers & Boxes

Printing, Publishing & **Allied Industries**

- Newspapers, Publishing, Publishing & Printing
- Periodicals, Publishing, Publishing & Printing
- 273 Books
- Miscellaneous Publishing 274
- Commercial Printing, Unspecified
- Bookbinding, Blank Books, Loose Leaf Binders, Related Industries
- Printing Services Industries, **Typesetting**

Chemical & Allied Products

- 281 Industrial Inorganic & Organic Chemicals
- Plastics Materials & Synthetic Resins, Synthetic Rubber. Synthetic & Other Human-Made Fibers, Except Glass
- Drugs for Human or Veterinary Use
- Soap, Detergents & Cleaning Preparations. Perfumes. Cosmetics, etc.
- Paints, Varnishes, Lacquers, 285 Enamels, Allied Products
- Gum & Wood Chemicals
- Agricultural Chemicals
- 289 Miscellaneous Chemical Products

Petroleum Refining

- 291 Petroleum Refining
- 299 Misc. Petroleum Products

Rubber & Misc. Plastic Products

- 301 Tires & Inner Tubes
- Fabricated Rubber Products
- Miscellaneous Plastics Products

Leather & Leather Products

- 314 Footwear, Except Rubber
- 319 Leather Goods, Other

Stone, Clay, Glass Products

- Glass Products Made of Purchased Glass
- Pottery, Related Products
- Concrete, Gypsum, Plaster Products

328 Cut Stone, Stone Products Abrasive, Asbestos, Misc. Nonmetallic Mineral

Primary Metal Industries

- Blast Furnaces, Steel Works, 331 Rolling & Finishing Mills
- Iron & Steel Foundries
- 335 Rolling, Drawing & Extruding of Nonferrous Metals
- Nonferrous Foundries 336
- 339 Misc. Primary Metal Industries

Fabricated Metal Products, **Except Machinery & Transporta-**

- Heating Apparatus, Except Electric 343 & Plumbing Fixtures
- Fabricated Structural Metal
- Screw Machine Products, Bolts, 345 Nuts, Screws, Rivets & Washers
- 346 Metal Stampings
- Coating, Engraving, Allied Services 347
- Misc. Fabricated Wire Products 348
- Misc. Fabricated Metal Products

Machinery, Except Electrical

- **Engines & Turbines** 351
- 352 Farm Machinery & Equipment Construction, Mining, Materials Handling Machinery
- Metalworking Machinery
- Special Industry Machinery, Except Metalworking Machinery
- Industrial Machinery & Equipment
- Office, Computing, Accounting Machines
- Service Industry Machines 358
- Miscellaneous Machinery (Except Electrical), Machine Shops

Electrical Machinery, Equipment, etc.

- Electric Transmission &
- Distribution Equipment
- Electrical Industrial Apparatus
- Household Appliances Electric Lighting & Wiring
- Equipment Radio & TV Receiving Sets, 365 Satellite Dishes, Except Communi-
- cation Types
- Communication Equipment 366 Electronic Components &
- Accessories Misc. Electrical Machinery,

Equipment, Supplies

- Transportation Equipment Motor Vehicles & Motor Vehicle
- Equipment
- Aircraft & Parts
- Ship & Boat Building & Repairing 373
- Motorcycles, Bicycles & Parts

379 Misc. Transportation Equipment Professional, Scientific, Controlling Instruments, Photographic & Optical

- Goods, Watches & Clocks 381 Engineering, Laboratory, Scientific & Research Instruments &
- Associated Equipment Instruments for Measuring, Con-
- trolling, Physical Characteristics 383 Optical Instruments & Lenses
- Surgical, Medical, Dental 384 Instruments & Supplies
- Ophthalmic Goods
- Photographic Equip. & Supplies
- Watches, Clocks, Clockwork Operated Devices & Parts

Misc. Manufacturing Industries

- Jewelry, Silverware, Plated Ware
- 393 Musical Instruments & Parts Toys, Amusement, Sporting & Athletic Goods
- Pens, Pencils, Other Office & Artist Materials Costume Jewelry, Buttons, Misc.
- Notions, Except Precious Metal 398 Misc. Manufacturing Industries

TRANSPORTATION, COM-MUNICATION, ELECTRIC, **GAS, SANITARY SEWERS**

401 Railroads, Steam, Diesel, Electric, etc.

Local, Suburban & Interurban Passenger Transportation

- 411 Local & Suburban Passenger & Ambulance
- Taxicabs & Limousines
- 413 Intercity & Rural Highway Passenger Transportation
- Terminal & Service Facilities for Motor Vehicle Passengers

Motor Freight Transportation & Warehousing

- 421 Trucking, Local & Long Distance
- 422 **Public Warehousing**
- Terminal & Terminal Maintenance Facilities for Motor Freight

Water Transportation

- 433 Great Lakes, St. Lawrence
- Seaway Transportation Services Incidental to Water Transportation - Charter Boats, Marinas Without Retail Sales

- Air Transportation 451 Air Transportation, Scheduled
- Carriers Air Transportation Nonscheduled
- 458 Fixed Facilities & Services

Pipe Line Transportation 461 Pipe Lines

- **Transportation Services**
- 471 Freight Forwarding Arrangement of Transportation, Travel Agents, Shipping Agents
- & Brokers 478 Miscellaneous Services Incidental

to Transportation

- Communication 481 Telephone Communication, Wire
- or Radio
- 483 Radio Broadcasting & Television Communication Services, Cable

TV. etc.

- Electric, Gas & Sanitary Services
- 491 Electric Companies & Systems Gas Companies & Systems 492
- 493
- Combination Companies Water Supply Sanitary Services, Landfill, 495

Garbage Pickup, etc.

- WHOLESALE TRADE 6. 501 Motor Vehicle & Automotive
- Equipment
- Drugs, Chemicals, Allied Products
- Piece Goods & Apparel 503
- Groceries, Related Products 504 505 Farm Products, Raw Materials, Grain Elevators

Electrical Goods

- Hardware, Plumbing, Heating, Cooling Equipment & Supplies 508 Machinery, Equipment, Supplies, Chain Saws, Vending Machines,
- 509 Miscellaneous Wholesalers -Import/Export, Jewelry, Unspeci-
- fied Distributors Metals & Minerals
- Petroleum Bulk Stations & Related **Products** Scrap & Waste Materials
- Tobacco & Tobacco Products 515 Beer, Wine, Distilled Alcoholic
 - Reverages

Railroad Transportation

BUSINESS CODES, Continued

- 516 Paper & Related Products
- 517 Furniture & Home Furnishings
- 518 Lumber & Construction Materials

7. **RETAIL TRADE**

Retail Building Materials, Hardware & Farm Equipment

- 521 Lumber & Other Building Materials
- 522 Heating, Plumbing, Air Conditioning Equipment, Hot Tubs, Water Conditioners & Purifiers
- 523 Paint, Glass, Wallpaper Stores
- 524 Electrical Supply Stores
- 525 Hardware & Farm Equipment, Chain Saws, Fire Alarms, Security Systems, Drilling Equipment, etc.

Retail General Merchandise

- 531 Major Department Stores
- Other Department Stores & Mail Order Houses - Catalog Sales
- Variety Stores 533
- 534 General Stores
- Direct Sellers, Peddlers, 535 Party Plan Merchandisers
- 536 Vending Machines, (Excluding Food, Beverages, Music Amusement
- 539 Fabric & General Merchandise

Retail Food

- 541 Grocery Stores, Delicatessens
- 542 Meat, Fish, Sea Food Markets
- 543 Fruit Stores & Vegetable Markets 544 Candy, Nuts & Confectionery
- 545 Dairy Products
- 546 Retail Bakeries
- 547 Retail Milk Route
- Health Food, Soda Pop, 549 Miscellaneous Food

Retail Automotive Dealers & Gasoline Service Stations

- 551 New & Used Car Dealers
- 552 Used Car Dealers Only
- Tire, Battery, Automotive Acces-553 sory, Car Radio & Phone Dealers
- 554 Gasoline Service Stations
- 555 Mobile Homes, Motor Homes, Camping Vehicles, New & Used
- Aircraft Sales & Service 556
- 557 Watercraft Sales & Service Marinas with Retail Sales
- Motorcycle, Snowmobile, ATV, 558 New & Used
- Vehicle Dealers Not Elsewhere 559 Classified

Retail Apparel & Accessories

- 561 Men's & Boy's Clothing
- Women's Clothing, Bridal, 562 Lingerie, etc.
- Women's Accessories & 563 Specialty Stores
- 564 Children's & Infants Wear Stores
- Family Clothing Stores 565
- 566 Shoe Stores
- **Custom Tailors** 567
- 568 Furrier & Fur Shops
- Miscellaneous Apparel & Accessory Stores, Screen Printing on Cloth

Retail Furniture, Home Furnishing Stores, etc.

- 571 Furniture Stores & Custom Cabinet Work
- Household Appliance Stores
- Radio, TV & Satellite, 573 Antenna Stores
- 574 Floor Covering Stores
- Drapery, Curtain, Upholstery, 575 Interior Decorators with Stock
- China, Glassware, Metalware Stores
- Records, Tapes & Musical 577 Instruments

Miscellaneous Home Furnishing -Pictures, Mirrors

Retail Eating & Drinking Places

- Class C Tavern, with Liquor, Food Incidental
- 582 Tavern, Beer & Wine Only, Food incidental
- Night Clubs, Cabarets, Discothegues
- 584 Hotel Dining Rooms
- Family Restaurants & Cafeterias 585
- Lunch Counters, Dairy Bars, Fast Food, Pizzerias
- Caterers, Concessions, Food Vending Machines

Miscellaneous Retail Stores

- 591 Prescription Drugs, etc.
- Party & Liquor Stores
- Antique & Secondhand, Flea Markets
- Book & Stationary Stores, Cards, 594 Book Clubs, Office Supplies
- Sporting Goods, Bicycles, Small Arms, Ammunition, Tack Supplies, Bait & Tackle, Tennis & Golf Shoes, etc.
- Farm & Garden Supply Stores
- Jewelry Stores
- Fuel, Ice & Firewood 598
- Retail Stores Not Elsewhere 599 Classified, Florists, Cigars, Cameras, Arts & Crafts, Hobbies, Opticians & Optical, Picture Frames

FINANCE, INSURANCE, **REAL ESTATE BANKING**

- Federal Reserve Banks
- Commercial & Stock Savings 602 Banks
- Mutual Savings Banks 603
- Trust Companies Not Engaged In Deposit Banking
- Establishments Closely Related to Banking - Foreign Banks, Exchanges, Travelers Checks, Check Clearing Houses

Credit Agencies Other Than Banks

- Rediscount & Financing Institutions for Credit Agencies Other Than Banks - Mortgage Companies Than Originate Loans
- Savings & Loans Associations
- Agricultural Credit Unions
- Personal Credit Institutions 614
- **Business Credit Institutions**
- Mortgage & Brokers

Security & Commodity Brokers, Dealers, Exchanges, Services

- Security Brokers, Dealers, Flotation Companies
- Commodity Contracts Brokers & Dealers
- Services Allied with the Exchange of Securities or Commodities

Insurance Carriers

- 631 Life Insurance
- Accident & Health Insurance
- Fire, Marine, Casualty Insurance
- 635 Surety Insurance
- Title Insurance 636
- 639 Other Insurance Carriers

Insurance Brokers, Brokers, Services

- Insurance Agents, Brokers, Unspecified Services & Claims Adjustors
- Real Estate Investments Real Estate Operators & Lessors, **Except Developers**
- Real Estate Agents, Brokers, Managers & Unspecified
- Title Abstract Companies

- 655 Subdividers, Developers Cemetery Assoc.
- 656 Operative Builders

Combinations of Real Estate, Insurance, Loan & Law Offices

661 Combinations of Real Estate. Insurance, Loans & Law Offices

Holding & Other Investment Companies

- 671 Holding Companies
- 672 Investment Companies
- Trusts
- Miscellaneous Investing Institutions, Franchisors, Selling or Licensing, Gas & Oil Leases

9. **SERVICES**

Hotels, Rooming Houses, Camps & Other Lodging Places

- 701 Hotels, Motels, Tourist Courts
- Rooming & Boarding Houses, Bed & Breakfasts
- Trailer Parks, Camps
- Organization Hotels & Lodging Houses, on Membership Basis

Personal Services

- Dry Cleaning & Dyeing Plants, Diaper Service, Laundries, etc.
- Photographic Studios, Aerial Maps
- Beauty, Cosmetology, Nail Shops & Schools
- Barber Shops & Schools
- Shoe Repair & Shine
- 726 Funeral Service & Crematories Pressing, Alteration, Garment 727
- Repair Misc. Personal Services - Debt Counseling, Invalid Supply Rental, Massages, Reducing & Sun Tan Salons, Valet Parking, etc.

Miscellaneous Business Services

- 731 Advertising, Sign Painting 732 Consumer Credit Reporting, Mercantile Reporting, Adjustment
- & Collection Agencies Duplicating, Addressing, Blueprinting, Photocopying, Mailing, Mailing List Compilers,
- Stenographic Services Services to Dwellings Including Mobile Homes, Window Cleaning, Janitorial, Maintenance, Extermi-
- nating, etc.
- 735 News Syndicates
- Private Employment Agencies 737 Computer Rental, Consultants, Software
- Business Services, Management, Training, Consulting, Rentals, Sales & Manufacturing Representatives, Coin-Operated Amusement Devices

Automobile Repair, Services, Garages

- Car & Truck Rentals, without Drivers
- Automobile Parking
- Automobile Repair Shops, Van Conversions
- Automobile Services, Car Wash, **Driver Education**

Miscellaneous Repair Services

- 762 Electrical Repair Shops
- Watch, Clock, Jewelry Repair Reupholstery & Furniture Repair 764
- Miscellaneous Repair Shops & Related Services - Locksmiths, Taxidermists, Welding, Specialized Repairs

Motion Pictures

Motion Picture Production & Distribution

- 783 Motion Picture Theaters & Drive-In Theaters
- 784 Video Film Rentals

Amusement & Recreation Services, **Except Motion Pictures**

- 791 Dance Halls, Studios, Schools
- Theatrical Producers, Bands, Orchestras & Entertainers
- Bowling Alleys, Billiard & Pool **Parlors**
- Sports Promoters & Commercial 794 Operators, Miscellaneous Amusement & Recreation Services, Health Spas & Gyms

Medical & Other Health Services

- 801 Physicians & Surgeons
- 802 Dentists & Dental Surgeons
- Osteopathic Physicians Chiropractors 804
- Hospitals 806
- Medical & Dental Laboratories 807
- 809 Miscellaneous Health & Allied Services, Nursing Homes, Optometrists

Legal Services

811 Legal Services

Educational Services

- 821 Elementary & Secondary Schools,
- Day Care Nurseries & Schools Colleges, Universities, Professional Schools, Junior Colleges,
- Normal Schools 823 Libraries, Information Centers,
- Mobile Libraries Correspondence Schools, Vocational Schools, Business Colleges
- Miscellaneous Schools & 829 **Educational Services**

Museums, Art Galleries, Botanical & Zoological Gardens

- 841 Museums, Art Galleries, Planetaria Arboreta, Botanical & Zoological

Gardens

- **Nonprofit Membership Organizations**
- 861 Business Associations Professional Membership 862 Organizations
- 863 Labor Unions & Organizations 864 Civic, Social, Fraternal
- Associations Political Organizations
- 866 Religious Organizations
- Charitable Organizations 867 Miscellaneous Nonprofit Membership Organizations

Private Households

881 Private Households - Domestic Employees, Cleaning, Baby-sitting,

Private Nursing

- Miscellaneous Services 891 Engineering & Architectural
- Nonprofit Educational & Scientific Research Agencies
- Accounting, Auditing, Bookkeeping, 893 Data Processing Services Misc. Services, Family & Marriage

Counseling, Social Work, etc. 10. GOVERNMENT

- 919
- Federal Government State Government 929
- County Government 949 City Government
- Township Government 959
- 969 School District

Michigan Unemployment Agency 518 Schedule A (Rev. 5/03)

Month

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Year

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4. NONPROFIT EMPLOYERS

Nonprofit employers and governmental entities generally reimburse unemployment insurance benefits paid to former employees on a dollar-for-dollar basis. Nonprofit employers must, however, **elect reimbursing status** or they will be established as contributing employers.

Under the MES Act, nonprofit organizations shall finance their unemployment liability by (1) paying unemployment taxes on the taxable wages of their employees (contributing) or (2) electing to reimburse the BW&UC for any unemployment benefits paid to their former employees (reimbursing).

A.	All nonprofit employers who elect reimbursing status must provide the BV Internal Revenue Service, granting 501(c)(3) status.	V&UC a copy of the document	ation, from the
	If you elect to be a reimbursing employer, check this box and attach a	a copy of your 501(c)(3) dete	rmination.
	Failure to check the above box will result in the establishment of you	ur liability as a contributing	employer
B.	Bonding Requirements. The MES Act, Section 13(a) requires that non on or after December 21, 1989, and who have, or expect to have, a gross calendar year, are to provide a surety bond, irrevocable letter of credit or BW&UC, in an amount to be determined by the BW&UC to secure the en reach the \$100,000 figure in a later year, you are obligated to notify the B	s payroll of more than \$100,00 other banking device approve apployer's obligations under the	0 during any d by the MES Act. If you
	Provide amount (or estimate) of your gross annual payroll: \$		
5. GOV	ERNMENTAL AGENCIES, INDIAN TRIBES AND TRIBAL UNITS		
A.	If you are a governmental agency, Indian tribe or tribal unit, identify the ty etc.)	pe below (i.e., city, township,	commission,
B.	Provide your fiscal year beginning date Month Day Under the MES Act, a governmental agency shall finance its unemploymental agency shall agency sh	ent liability by (1) reimbursing :	the BW&UC for
	any unemployment benefits paid to their former employees (reimbursing) the taxable wages of their employees (contributing).		
C.	If you elect to be a contributing employer, check this box.		
	Failure to check the above box will result in the establishment of you Indian tribes and tribal units are subject to the same bonding require 4B, above).	ur liability as a reimbursing ements as nonprofit employ	employer. ers (see Line
6. FEDE	ERAL UNEMPLOYMENT TAX ACT (FUTA) SUBJECTIVITY		
If y	you are subject to FUTA, enter the date of liability		
	Month Day Year		
7 FI FC	CTIVE COVERAGE (For employers who would not otherwise be liable for u	inemployment taxes, such as	churches)
	If you wish to elect coverage under the MES Act, check this box. Approv	•	•
	qualifiers apply		.,
cover f spouse, not ele	our reason for electing coverage in the space provided below. If you reamily members, specify their relationship to the owner or partners., nor for your child under the age of 18. Individual owners and partnet ct coverage for domestic employment below the statutory requirement a minimum of two calendar years.	You may not elect covera ers cannot elect coverage fo	ge for your parents or or themselves. You may
Print Nam	ne of Owner/Officer	Title	
Signature	e of Owner/Officer	Telephone Number	Date

UC Schedule B - Successorship Questionnaire

Issued under authority of the Michigan Employment Security Act of 1936. Filling is mandatory for successors.

Successorship Reporting Requirement. If you acquired any part of the Michigan assets, organization, trade or business of another employer by purchase, rental, lease, inheritance, merger, foreclosure, gift (or any other form of transfer), you must provide the following information. If you made multiple acquisitions, you must file a separate UC Schedule B for each acquisition (photocopies of this form are acceptable).

UC Ac	ccount Number, if already assigned			Federal Employer Ide	ntification Number (required
PAR	T 1: FORMER OWNER INFORMATION			<u> </u>	
	Former Owner's Name	2. Former Owner's UC Number or FE	EIN, if known.		
Cor	orporate Name or DBA	3. Area Code & Telephone Number			
Cur	urrent Street Address (not a P.O. Box)				
City	ty, State, ZIP			1	
PAR	T 2: ACQUISITION INFORMATION			_	
1.	Did you acquire all, part or none of the former owner's assets?	All	Part	What Percent? Date Acqu	uired None
2.	Did you acquire all, part or none of the former owner's organization (employee, payroll/personnel)	All	Part	None	
3.	Did you acquire all, part or none of the former owner's Michigan trade (customers/accounts)?	☐ AII	Part	None	
4.	Did you acquire all, part or none of the former owner's Michigan business (products/services)?	☐ All	Part	None	
5.	Was the Michigan business being operated at the time of acquisition? If no, enter the date it was closed by the former owner.	Yes	☐ No	Month Day	Year
6.	Are you conducting the Michigan business you acquired?	Yes	□No		
7.	Is your Michigan business substantially owned or controlled in any way by the same interests that owned or controlled the former business?	Yes	☐ No		
8.	Did you hold any secured interest in any of the Michigan assets acquired?	Yes	☐ No	If yes, enter the balance ow	ed \$
9.	What was the reasonable value of the Michigan organization, trade, business or assets acquired?	\$			
Print Na	Name of Owner/Officer			Title	
Signatu	ture of Owner/Officer			Telephone Number	Date

Power of Attorney Authorization Issued under authority of the Revenue Act. Filing is voluntary.

Complete this form if you wish to appoint someone to represent you to the State of Michigan on tax, benefit or debt matters, or if you wish to revoke or change your current power of attorney representation. Read the instructions on page 2 before completing this form.

PART 1: TAXPAYER INFORMATION												
Taxpayer Name and Address (include spouse's name if joint return)	If a business, ente	er DBA, trade or assumed	name.									
, , , , , , , , , , , , , , , , , , , ,		,										
	Telephone Number	er	Fax Number									
	FEIN or Treasury	Account No.	Unemployment Compensation Account No.									
	I LIN OF Treasury	Account No.	Onemploymen	it compensation Account No.								
	Taxpayer SSN	Spouse SSN	E-mail Addres	SS .								
PART 2: REPRESENTATIVE INFORMATION AN	ID AUTHORIZAT	ION DATES										
Your authorized representative may be an organization, firm, or Submit a separate form for each representative.	individual. If your repr	resentative is not an inc	dividual, desiç	gnate a contact person.								
Representative Name and Address	Contact Name (if a	applicable)	E-mail Addres	es								
	Telephone Number	er	Fax Number									
	Deginalas Authori	notion Data (mm/dd/ssss)	Ending Author	vization Data (mm/dd/nnn) *								
	Beginning Authoriz	zation Date (mm/dd/yyyy)	Ending Author	rization Date (mm/dd/yyyy) *								
PART 3: TYPE OF AUTHORIZATION												
GENERAL AUTHORIZATION												
Authorizes my representative to: (1) inspect or receive co presentations of fact and or argument, (3) sign returns, (billings, and payment notices). This authorization applies LIMITED AUTHORIZATION Select the type of authorization by checking the appropriate Section A and Section B. 1. Inspect or receive confidential information	(4) enter into agreement to all tax/non-tax made boxes in fact or argument	ents, and (5) receive ratters and for all years Section A All Tax/Nontax Matters	mail (includes s or periods A - Treasury Only as Specified Below	forms,								
PART 4: CHANGE IN POWER OF ATTORNEY R	EPRESENTATIO	N OR REVOCATI	ON									
CHANGE IN POWER OF ATTORNEY REPRESENT except those attached, on file for the same tax/non-tax mate REVOKE PREVIOUS AUTHORIZATION: I revoke all tax matters. Attach copies of any Powers of Attorney that w PART 5: TAXPAYER'S SIGNATURE If signed by a corporate officer, partner or fiduciary on behalf of Signature	TATION: This form reters and years or perion powers of attorney surill remain in effect con-	eplaces all earlier power ds covered by this Poven demitted and will represe current with this new a	ors of attorney wer of Attorne sent myself in uthorization.	y								
Spouse's Signature	Name or Title Printe	d or Typed		Date								

 ^{*} If no Ending Authorization Date is provided, the above-named representative will be authorized to represent you until you notify the Michigan Department of Treasury or Bureau of Workers' & Unemployment Compensation (BW&UC) in writing that this Power of Attorney is revoked.
 ** Bureau of Workers' & Unemployment Compensation is abbreviated throughout this form as BW&UC.

Instructions for Power of Attorney Authorization (Form 151)

Complete and file a *Power of Attorney Authorization* (Form 151) if you wish to appoint an individual, firm, or organization as your representative in tax or debt matters before the State of Michigan. Failure to complete this form will prohibit Treasury or the Bureau of Workers' & Unemployment Compensation (BW&UC) from discussing or releasing your tax return/tax return information with or to another person including your spouse.

PART 1: TAXPAYER INFORMATION

Enter the taxpayer's name, address, telephone number, fax number, and e-mail address (if applicable). If the taxpayer is a business operating under another name, enter the DBA, trade or assumed name. Enter the Social Security number(s), federal employer identification number (FEIN) or other account number, whichever applies. Also enter the UC employer number if this power of attorney applies to any state unemployment matters. If spouses are designating the same representative, enter the spouse's name, address (if different) and Social Security number.

PART 2: REPRESENTATIVE INFORMATION AND AUTHORIZATION DATES

You must submit a separate form for each representative. Enter the authorized representative's telephone number, fax number, and e-mail address (if applicable). If your representative is not an individual, designate a contact person. Indicate the beginning and ending dates of authorization.

PART 3: TYPE OF AUTHORIZATION

Check the **General Authorization** box to allow your representative to act on your behalf to do all of the following: (1) inspect and receive confidential information, (2) represent you and make oral or written presentations of act and/or argument, (3) sign returns, (4) enter into agreements, and (5) receive all (includes forms, billings, and payment notices. **This authorization applies to all tax/non-tax matters and for all years or periods.**

You may restrict your representative's authorization to act on your behalf by checking the **Limited Authorization** box, and checking the appropriate boxes in Section A and/or B. To limit the authorization for specific tax matters, check the appropriate "Only as Specified Below" boxes, and indicate the type of tax, type of form, and years/periods for which you are granting authorization in the space provided.

Check this box if your representative is authorized to:

- 1. Inspect or receive confidential information
- 2. Represent you and make oral or written presentation of fact or argument.
- 3. Sign tax returns.
- 4. Enter into agreements (such as payment plans).
- 5. Receive mail.

PART 4: CHANGE IN POWER OF ATTORNEY REPRESENTATION OR REVOCATION

Unless otherwise specified, this Power of Attorney Authorization replaces or revokes any previous power of attorney authorizations on file with the Michigan Department of Treasury or the Bureau of Worker's & Unemployment Compensation for the same tax matters identified on this form.

You must identify any previous authorizations that are to remain in effect, and attach a copy of the authorizations to this form when filed.

PART 5: TAXPAYER SIGNATURE

You and your spouse, if a joint return, must sign and date the form.

FILING

Except as noted below, mail this form to the Registration Section. Treasury will forward your form to BW&UC.

Customer Contact Center Registration Section Michigan Department of Treasury P.O. Box 30477 Lansing, MI 48909-7977

If the Michigan Accounts Receivable Collection System (MARCS) has requested you to file this form, mail your completed form and any attachments to:

MARCS P.O. Box 30158 Lansing, MI 48909-7658

If a district office representative has requested you to file this form, mail it to that representative.

If the Treasury Collection Division has requested you to file this form, mail it to:

Collection Division Michigan Department of Treasury P.O. Box 30199 Lansing, MI 48909

If BW&UC has asked you to file this form, mail it to:

BW&UC Tax Office P.O. Box 8068 Royal Oak, MI 48068-8068 Or fax to: 313-456-2130 (for BW&UC only)

If you are an individual taxpayer (not representing a business), mail this form to:

Customer Contact Center Individual Correspondence Section Michigan Department of Treasury Lansing, MI 48922